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with such corrections as Dickinson wrote upon them, and they show that the larger part of the famous paper was drafted by Jefferson.

We think, in his consideration of Francis Hopkinson, it may interest Professor Tyler to glance over that author's *Errata, or the Art of Printing incorrectly*, together with Stewart's reply entitled *The Ass in the Lyon's Skin, discovered by his Braying*. The latter was almost the first publication (1764) of the "little genius" and, though bad-tempered, is distinctly entertaining. A reconsideration of the reference on page 206 to a "certain great author" will probably result in the substitution of the name of Jonathan Edwards for that of Bishop Berkeley. Finally, the question of Hamilton's age is now so debatable a point, that it is no longer wise to consider his precocity as an established fact.

PAUL LEICESTER FORD.

*History of the Transition from Provincial to Commonwealth Government in Massachusetts.* By HARRY A. CUSHING, Ph.D., Tutor in History, Columbia University. [Studies in History, Economics, and Public Law, Columbia University, Vol. VII., Number 1.] (New York. 1896. Pp. vi, 281.)

MR. CUSHING has selected a field which has attracted the attention of many writers, but he alone has recorded in detail the results of an examination of this subject, made with scrupulous care, which covers the voluminous authorities under consideration. He has had at his command, not only the publications of the time, but also many manuscripts, and has placed before us in orderly arrangement an analysis of their contents, containing much that is new. It may be asserted that no person will be tempted to follow in his footsteps, and as a consequence this volume must stand as an authority upon the topic of which it treats, within the limits of the period investigated by the author. In respect to these limits, to questions of proportion, inclusion and omission, and to conclusions, no two scholars will wholly agree, and the reader of the book will perhaps be disposed to give preference to the opinions of the author rather than to those of the critic.

The analytical treatment of the subject by Mr. Cushing begins with the ante-Revolutionary conflict between the provincial legislature and the royal governors. The writer seeks for some hidden explanation of this and finds it in what he terms "elements of antagonism in the provincial system." Following the statement of what these elements were, is an analysis of the work of the Provincial Congress and its accessories, which is in turn followed by a full account of the abortive constitution of 1778 and an explanation of the cause of its failure. The work concludes with a description of the constitution of 1780.

The most valuable contributions to our historical knowledge are made by the chapters on the work of the Provincial Congress and on the constitution of 1778. The field here worked was fallow and the harvest was great. The student of the subject must hereafter turn to these chapters

for information. The account of the constitution of 1780 is perhaps equally good, but that constitution has already been the subject of much study and comment. As to the chapter devoted to the description of the conflict which led up to the Provincial Congress, readers will measure its relative value by the views which they themselves entertain upon this subject. No person will be tempted to deny the potent instrumentality of the townships in the education of the popular mind with regard to political questions, nor that after the occurrence of an actual collision, there was to be found in these organizations an ultimate government upon an unquestioned legal basis, even if the origin of the Provincial Congress could not be traced in an equally convincing way to an undoubted legal paternity. It may be said, however, that while the author distinctly recognizes the craving for legal methods of procedure which led the colonists, through their county conventions in 1774, to recommend that instructions be given to the delegates to the General Court which would enable them to organize a Provincial Congress, yet he does not seem to give full value to the attempt thus made to secure a semblance of legality for this organization. The fact that this result could not be secured through the towns, and that by means of the county conventions organizations were attained as closely conformable to law as was possible under the circumstances, has been pointed out by Abner C. Goodell, Jr., in a communication to the Colonial Society of Massachusetts, in December, 1893, and the high estimate set by our fathers upon the maintenance of some authority founded upon existing legal organizations is there conclusively shown.

Some difference of opinion will be allowed as to the proper time for beginning the examination of the pre-Revolutionary events which led up to and formed a part of the conflict, and our judgment of individual actions at a later period will be largely influenced by this determination. The early beginning and long continuance of the discussion of the various questions at issue between the royal governors and the legislature, such as the salary question, the proper place for holding the General Court, and numerous others of similar character, many of which are examined by Mr. Cushing, certainly deprive this contest of any element of "theatrical spontaneity," and a rehearsal of these events in greater detail might relieve those who coöperated with Samuel Adams from the charge of "demagogism."

The author himself seems to have been somewhat troubled by the amount of material which he had at hand bearing upon this point, and while recognizing the fact that "in a large measure the history of the colony and of the province was the preparation for the Revolution," he practically confines himself in his preliminary survey to the consideration of the decade before the Revolution. As a matter of fact the contest began under Sir William Phips, with the refusal of the assembly to fix his salary and the negativing by the governor of Elisha Cooke as councillor. It was continued with more or less vigor during every successive administration except, perhaps, those of Stoughton and Bellomont.

During this period Massachusetts was, to quote the language of Palfrey, "unquestionably and distinctly a province of the British Crown." With this opinion the author does not seem to agree. He apparently looks upon the provincial government of Massachusetts as a composite government containing elements of a royal province and of a corporate colony. So far as the government was concerned there seems to be no escape from the conclusion of Palfrey. It is true, however, that the people never forgot the privileges that had been enjoyed under the charter of Charles I. and the memory of these privileges unfitted them to a certain extent for the subordination apparently expected under a strict provincial government.

Mr. Cushing says that the council in Massachusetts until the election of Bowdoin was "an instrument of royalty." On the other hand it is known that complaint was made against Governor Belcher because he referred a certain matter to his Council, "a body," it was said, "not composed of appointees of the Crown but of members elected from time to time by the assembly." If one can reconcile the repeated instances in which the Council had sided with the House upon questions of principle with such subserviency as would justify the application of these words by the author, then we might feel that the appointment of the "mandamus councillors" by the Crown was not a material infringement of the charter, and that each side in the discussion which followed their appointment "stood on ground in its own view perfectly defensible." If, however, the conclusion should be reached that the Council had not always been the tool of the governors but had frequently upon important questions acted in an independent and manly way, then the attempt thus to overturn an important feature of the charter may lead us to ask what proceedings it had been thought necessary to institute when the annulment of the charter was desired in the days of Charles I. and again, how, in the time of Charles II., the attempt was renewed and through what agency it was finally accomplished. If the first charter could only be annulled through the courts and if in the days of George I. it was considered necessary to submit an amendment to the Province Charter to the assembly for acceptance, surely important changes in the government could not properly be made in the days of George III. through the agency of parliamentary statutes or royal instructions. It cannot fairly be said that so important an innovation of the charter, effected by means which were not in accordance with the precedent already established, was "perfectly defensible" from any point of view.

While it may be admitted that some of the so-called grievances of the colonists were merely technical in their nature, still the fact remains that untold suffering had been inflicted upon a large body of Massachusetts men through parliamentary legislation, of which it is not too much to say that it was atrocious. When the subscribers to the Land Bank entered upon their operations there was no statute either in the province or in Great Britain which made their proceedings illegal. The opinion of the Board of Trade that a somewhat similar organization in New Hamp-

shire was permissible, was on record. The attorney-general had given an opinion that there was no objection in law to a precisely similar organization. Nevertheless, Parliament suppressed the Land Bank by legislation which was retro-active in character and far-reaching in consequences. One of the directors in that bank was Samuel Adams, the father of the agitator, nor was it strange that the son should be found exercising every power at his command against the encroachments of the Crown. There were a thousand subscribers to the Land Bank, every man of whom had a personal grievance against Parliament; and all of whom had friends who sympathized with them. "The act to destroy the Land Bank scheme," said John Adams, "raised a greater ferment in this province than the Stamp Act did."

A discussion of the subject treated in this book, which does not make use of the materials furnished by the published House Journals from 1715 down to 1775, cannot be considered complete. Within the pages of the journals will be found many samples of special pleadings, smart rejoinders, and cheap attempts at repartee, which will satisfy those who hunt for them, while the steady adherence to certain general principles underlying the main arguments of the House will be grateful to those who see in this preliminary contest something more than an inherent antagonism in a form of government. Here can be found the work of Elisha Cooke, whose mantle fell upon the shoulders of Samuel Adams, and here can be traced the growth of the direct appeals of the representatives to the people for instructions, which made effectual the "extra-constitutional bodies" so fully described by the author. So far as this book is concerned there is no evidence that use has been made of these materials. Nevertheless, as was said at the beginning of this article, methods of treatment and supposed omissions are, in so careful a book, mainly matters of personal opinion. The author has earned the right to be judged by his valuable work as it stands and not by the ideals of others.

ANDREW MCFARLAND DAVIS.

*Taxation and Taxes in the United States under the Internal Revenue System, 1791-1895.* By FREDERICK C. HOWE, Ph.D. (New York: T. Y. Crowell and Co. 1896. Pp. vi, 293.)

In this volume on the history of the internal revenue system of the United States, Mr. Howe has touched a side of American history and finance that has been singularly neglected, and has directed attention to a series of questions that may at any moment be made the subject of practical politics. Whether we regard the internal revenue system on its historical, financial, or practical side it will be found instructive and important. To the student of taxation, our experiences with inland taxation during the Civil War constitute the most remarkable chapter in the history of modern taxation. No other country has ever had a similar experience in so short a space of time. To the student of our history and institutions, no more telling indication of the changes wrought in